

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief Counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 317-6840.

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	201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	
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	201214018 201412012 201924014	
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	201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005	
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	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	
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	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001	
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	201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201731003 201731004 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005 201734004 201740015 201801012 201802007 201820016 201827006 201827008 201833011 201834006 201835001 201836001 201839006 201845009 201851005 201852015 201910004 201920009 201923003 201925004	
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	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003	
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	201402002 201418018 201423012 201921010	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016 201625012 201625013	
	• Active Business	355.03-00
	201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006	

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	201308017 201308018 201308017 201308018 201730010	
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	201437013 201527003 201818010	
	• <i>Distribution of Control</i>	355.05-01
	201731004 201437013 201605016 201703012	
	• <i>Device</i>	355.06-00
	201734004 201743017	
	• <i>Continuity of Interest</i>	355.07-00
	201644018	
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	201305003 201352007 201445008 201730010	
	• <i>Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled</i>	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006	
	201614001 201627001 201740015 201748007 201801005 201801012	
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	201614017	
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	201228033 201634010 201409003 201504007 201511001 201516014 201542004	
	201613008 201634010 201637013 201649012 201651010 201802007 201818010	
	201833011 201839006 201852015 201925004	
	• <i>Exchanges Not Solely in Kind</i>	361.01-00
	201423010 201440014 201910004	
	• <i>Distributions</i>	361.02-00
	201607003 201627001 201827006 201839006 201925004	
	• <i>Distributions of Appreciated Property</i>	361.02-01
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	• <i>Certain Transfers to Creditors</i>	361.02-02
	201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004	
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	201321018 201651015	367.01-00
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	201321018 201651015	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	201249011 201250021 201324009	
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	201321018	
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
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	201530020	
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	201348011 201423006 201639014 201808010	
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	201348011 201606006 201639014 201808010	
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	201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002 201918015	368.01-00
	• <i>Using Stock of Corporation Controlling Merged Corporation</i>	368.01-02
	201820002	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009 201603020	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	

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201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007	
• <i>Substantially All the Property</i>	368.03-01
201247009 201731008	
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• Recapitalization (Type "E")	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001	
• Change in Identity, etc. (Type "F")	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022	
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201252014 201411002	
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	• General Rule 201648004	382.01-00
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	• Value of Old Loss Corporation 201435003	382.05-00
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	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201902022	382.11-00
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	• Operating Rules 201322032 201335012 201443009	382.12-00
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	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009	382.12-16
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	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016	
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	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
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	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013	401.29-01

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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007	
	• Exempt Trust 201417025 201821008 201831006	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
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	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
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	• <i>Reorganization Payments</i> 201535025	402.08-03
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	201230030	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	
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	201540015	
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	201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009	
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	201318033 201426034 201446030 201623001 201736018 201901005	
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	• Business Activities 201234029 201250029 201310046 201314047 201329024 201330038 201701020 201911010 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 201835006 201835009 201844013 201918019	501.36-00
	• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201911010 201330037 201330038 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201712017 201717048 201733015 201743018 201803009 201814010 201830023 201925017	501.36-01
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	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009	
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	201244003 201311014 201447003 201806001 201806002 201806003 201806004	
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	201224029 201328031	

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 201926008

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• *Number of Shareholders* 1361.01-01
 201926008

• *Shareholder Not an Individual or Permitted Trust or Estate* 1361.01-02

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• *Non-Resident Alien as Shareholder* 1361.01-03
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• *More than One Class of Stock* 1361.01-04

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• *Certain Trusts Permitted as Shareholders* 1361.03-00

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• *Grantor Trusts* 1361.03-01

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• *Qualified Subchapter S Trusts* 1361.03-02

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• *Electing Small Business Trusts* 1361.03-03

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• Shareholder Consent	1362.01-01
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	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00	
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	• Liability for Tax 201644018	1502.06-00	
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	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002	1502.13-01	
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• Limitation on Built-in Losses 201232011	1502.15-00
• Excess Losses 201749002 201350007 201441010	1502.19-00
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• Basis of Property 201828006	1502.31-00
• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003	1502.32-00
• Earnings and Profits 201411007	1502.33-00
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• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011	1502.75-00
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006	1502.75-10
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• Taxable Year of Members of Group 201520001 201414015 201520001 201843002	1502.76-00
• <i>Income Allocation</i> 201235003 201542007	1502.76-01

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• Section 42; Low-Income Housing Credit 9100.01-00

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• *R and D Expenditures* 9100.02-03

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• *ITC Expenditures* 9100.02-04

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• *Development Expenditures* 9100.02-05

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• Section 146; Volume Cap 9100.03-00

201528005 201615008

• Section 168; MACRS 9100.04-00

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• Section 266; Carrying Charges 9100.05-00

201319008 201607005 201725015

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00

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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00

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• Section 367; Foreign Corporations 9100.08-00

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• Section 442; Accounting Periods	9100.09-00
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• Section 446	9100.10-00
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• <i>Accounting Methods</i>	9100.10-01
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• Section 472; LIFO Election	9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
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• Section 911; Citizens or Residents of the United States Living Abroad	9100.17-00
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• Extension of Time For Filing Return	9100.19-00
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9100.20-00
- Section 6(c)(3) of PL 97-354; Qualified Oil Corporation

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9100.21-00

• Other

9100.22-00

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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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	• Revenue Procedures 201351023	9102.01-00
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	• Authority 201736021	9103.01-00
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	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00

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	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
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	• <i>Israel</i> 201247013	9114.03-44
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	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

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